Data Dictionary

Dataset Name	C-3, Sources of Income For All Corporations	
Dataset Description	This dataset contains corporate tax statistics based on corporate tax returns (C and S Corporations). For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Tables C-3.	
Dataset Update Frequency	Annually	

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row Identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Date Time	Taxable year for which tax returns were filed in time and date format.	Time And Date	year_date_time
4	Returns With Gross Receipts	Number of returns with gross receipts reported.	Number	returns_with_gross_receipts
5	Gross Receipts	Amount of gross receipts reported.	Number	gross_receipts
6	Returns With Cost of Goods Sold	Number of returns with cost of goods sold reported.	Number	returns_with_cost_of_goods_sold
7	Cost of Goods Sold	Amount of cost of goods sold reported.	Number	cost_of_goods_sold
8	Returns With Gross Profit	Number of returns with gross profits reported.	Number	returns_with_gross_profit
9	Gross Profit	Amount of gross profits reported.	Number	gross_profit
10	Returns With Dividends	Number of returns with dividends reported.	Number	returns_with_dividends
11	Dividends	Amount of dividends reported.	Number	dividends
12	Returns With Interest on Obligations	Number of returns with interest from government obligations reported.	Number	returns_with_interest_on_obligations
13	Interest on Obligations	Amount of interest from government obligations reported.	Number	interest_on_obligations
14	Returns With Gross Royalties	Number of returns with gross royalties reported.	Number	returns_with_gross_royalties
15	Gross Royalties	Amount of gross royalties reported.	Number	gross_royalties
16	Returns With Other Interest	Number of returns with other interest reported.	Number	returns_with_other_interest
17	Other Interest	Amount of other interest reported.	Number	other_interest
18	Returns With Gross Rents	Number of returns with gross rents.	Number	returns_with_gross_rents
19	Gross Rents	Amount of gross rents.	Number	gross_rents
20	Returns With Capital Gain Or Loss	Number of returns with net gain and/or loss reported.	Number	returns_with_capital_gain_or_loss
21	Capital Gain Or Loss	Amount of net capital gain and/or loss reported.	Number	capital_gain_or_loss
22	Returns With Ordinary Gain Or Loss	Number of returns with ordinary capital gain or loss reported.	Number	returns_with_ordinary_gain_or_loss
23	Ordinary Gain Or Loss	Amount of ordinary gain or loss reported.	Number	ordinary_gain_or_loss
24	Returns With Net Gain Or Loss	Number of returns with net gain or loss reported.	Number	returns_with_net_gain_or_loss
25	Net Gain Or Loss	Amount of net gain or loss reported.	Number	net_gain_or_loss
26	Returns With Other Income	Number of returns with other income.	Number	returns_with_other_income
27	Other Income	Amount of other income.	Number	other_income
28	Returns With Net Income from Rental Real Estate	Number of returns with net income from rental real estate.	Number	returns_with_net_income_from_rental_real_estate
29	Net Income from Rental Real Estate	Amount of rental real estate income.	Number	net_income_from_rental_real_estate
30	Returns With Net Income from Other Rental Activity	Number of returns with other rental activity net income.	Number	returns_with_net_income_from_other_rental_activity
31	Net Income from Other Rental Activity	Amount of income from other rental activity.	Number	net_income_from_other_rental_activity
32	Returns With Other Portfolio Income	Number of returns with other portfolio income.	Number	returns_with_other_portfolio_income
33	Other Portfolio Income	Amount of other portfolio income.	Number	other_portfolio_income
34	Returns With Miscellaneous	Number of returns with miscellaneous income.	Number	returns_with_miscellaneous
35	Miscellaneous	Amount of miscellaneous income.	Number	miscellaneous
36	Returns With Total Income	Number of returns with total income.	Number	returns_with_total_income
37	Total Income	Amount of total income.	Number	total_income

Additional Details

1.   Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.